

COUNTY OF PLACER, CALIFORNIA
NET ASSETS BY COMPONENT
LAST SIX FISCAL YEARS ⁽¹⁾
(amounts expressed in thousands)

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Governmental Activities:						
Invested in capital assets, net of related debt	\$ 155,054	\$ 170,842	\$ 171,083	\$ 211,897	\$ 261,048	\$ 308,361
Restricted for:						
Debt service	2,761	2,823	6,455	9,194	9,458	9,593
Grantors	-	5,903	6,135	992	7,128	10,018
Donors	-	588	656	-	913	1,167
State mandate/enabling legislation	-	93,566	119,939	30,394	47,932	75,978
Perpetual care, nonexpendable	-	-	15	19	20	21
Other purposes	85,140	-	-	-	-	-
Unrestricted	<u>148,804</u>	<u>167,307</u>	<u>133,673</u>	<u>250,126</u>	<u>268,169</u>	<u>297,647</u>
Total net assets, governmental activities	<u>391,759</u>	<u>441,029</u>	<u>437,956</u>	<u>502,622</u>	<u>594,668</u>	<u>702,785</u>
Business-type Activities:						
Invested in capital assets, net of related debt	77,361	82,844	86,172	88,425	86,052	87,073
Restricted for:						
Debt service	-	-	-	-	-	413
Unrestricted	<u>21,785</u>	<u>25,692</u>	<u>29,932</u>	<u>33,658</u>	<u>38,879</u>	<u>45,010</u>
Total net assets, business-type activities	<u>99,146</u>	<u>108,536</u>	<u>116,104</u>	<u>122,083</u>	<u>124,931</u>	<u>132,496</u>
Primary Government:						
Invested in capital assets, net of related debt	232,415	253,686	257,255	300,322	347,100	395,434
Restricted for:						
Debt service	2,761	2,823	6,455	9,194	9,458	10,006
Grantors	-	5,903	6,135	992	7,128	10,018
Donors	-	588	656	-	913	1,167
State mandate/enabling legislation	-	93,566	119,939	30,394	47,932	75,978
Perpetual care, nonexpendable	-	-	15	19	20	21
Other purposes	85,140	-	-	-	-	-
Unrestricted	<u>170,589</u>	<u>192,999</u>	<u>163,605</u>	<u>283,784</u>	<u>307,048</u>	<u>342,657</u>
Total net assets	<u>\$ 490,905</u>	<u>\$ 549,565</u>	<u>\$ 554,060</u>	<u>\$ 624,705</u>	<u>\$ 719,599</u>	<u>\$ 835,281</u>

Notes:

(1) Trend data is only available for the last six fiscal years due to the implementation of GASB Statement No. 34.

(2) Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets net of related debt; restricted; and unrestricted. Net assets are considered restricted when (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.